IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 13TH NOVEMBER 2007 / 22ND KARTHIKA 1929

WP(C).No. 33290 of 2007(K)

PETITIONER:

E.P.ABDUL AZEEZ,S/O.ABDUL KHADER HAJI
'ZUBAIDA' BADAR NAGAR,ELAYAVOOR KSHETHRAM ROAD
MUNDAYAD, KANNUR 670 597.

BY ADV. SRI.A.MOHAMED MUSTAQUE
SRI.M.K.SUMOD

RESPONDENTS:

1. THE TAHSILDAR,
KANNUR-1

2. THE DISTRICT COLLECTOR,
KANNUR-1

3. THE STATE OF KERALA, REPRESENTED
BY CHIEF SECRETARY, SECRETARIAT,
TRIVANDRUM.

BY GOVT. PLEADER, SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 33290 OF 2007 K
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Dated this the 13th November, 2007

J U D G M E N T

Ext. P2 application filed by the petitioner for rectification under Section 15 of the Kerala Building Tax Act was rejected by Ext. P3 order of the 1st respondent. In Ext. P2 the claim raised by the petitioner is for exclusion of car parking area from the plinth area to be reckoned for the purpose of determining the liability under the Kerala Building Tax Act. For this purpose the petitioner relied on a judgment of this Court in W.A. No. 439/05. The request of the petitioner has been turned down by the 1st respondent on the basis that the benefit of that judgment is available only to the parties thereto.

2. The approach of the 1st respondent is obviously incorrect. This Court has already laid down the law in so far as the exclusion of car parking area is concerned for the purpose of Kerala Building Tax Act by the judgment referred to above. Once it is so done,

the benefit of the judgment of this Court is liable to be extended to every citizen. The reasoning in Ext. P3 being erroneous I quash Ext. P3. The 1st respondent is directed to re-consider Ext. P2 application made by the petitioner with notice to him and pass revised orders thereon as expeditiously as possible, at any rate within six weeks of production of a copy of this judgment.

3. The writ petition is disposed of as above.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC
JUDGE

jan/-